



FAIR WORK  
AUSTRALIA

12 November 2009

Ms Barbara Nebart  
Secretary  
Shop, Distributive and Allied Employees Association, Newcastle and Northern Branch  
email: [secretary@sdan.org.au](mailto:secretary@sdan.org.au)

Dear Ms Nebart

**Re: Financial Report for the Shop, Distributive and Allied Employees Association, Newcastle and Northern Branch for year ended 30 June 2009 – FR2009/10064**

I acknowledge receipt of the financial report for the Shop, Distributive and Allied Employees Association, Newcastle and Northern Branch for the year ended 30 June 2009 and the revised designated officer's certificate on 4 November 2009. The report was lodged with Fair Work Australia on 29 October 2009.

The financial report has now been filed.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

### **Operating Report**

#### *Trustee of superannuation entity*

Subsection 254(2)(d) of Fair Work (Registered Organisations) Act 2009 requires details of any *officer or member* of the reporting unit who is a trustee, or a director of a company that is a trustee, of a superannuation entity or an exempt public sector superannuation scheme to be provided in the operating report "*where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation*".

If no officers or members of the reporting unit is a trustee of a superannuation entity, the preferred wording to satisfy the s254(2)(d) is:

*"No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation."*

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

Kevin Donnellan  
Tribunal Services and Organisations  
Fair Work Australia  
Email: [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au)

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*Building on a Century of Service*  
1908–2008



**Shop Distributive and Allied Employees' Association**  
**Newcastle and Northern Branch**  
**17 William Street, Hamilton NSW 2303**

Postal Address: PO Box 118, Hamilton NSW 2303  
ABN: 36 153 379 383  
Telephone: 02) 4961 4694, Fax: 02) 4962 2598  
Website: [www.sdan.org.au](http://www.sdan.org.au)  
Email: [secretary@sdan.org.au](mailto:secretary@sdan.org.au)

4 November 2009

Fair Work Australia  
Iain Stewart  
Tribunal Services and Organisations

By Email: [iain.stewart@fwa.gov.au](mailto:iain.stewart@fwa.gov.au)

**RE: AMENDED DESIGNATED OFFICERS CERTIFICATE**

Dear Sir

Please find enclosed copies of the Reports, Accounts and Statements of the Shop Distributive and Allied Employees' Association, Newcastle and Northern Branch for the period ending 30 June 2009, together with a Designated Officer's Certificate stating that the above mentioned Reports, Accounts and Statements are copies of the documents that were presented to the meeting of Branch Council held on Monday 26 October 2009.

May we be advised of your receipt please.

Yours faithfully

Barbara Nebart  
BRANCH SECRETARY

**Designated Officer's Certificate**

*s268 Fair Work (Registered Organisations) Act 2009*

I, **Barbara Nebart**, being the **Secretary/Treasurer** of the **Shop Distributive and Allied Employees' Association, Newcastle and Northern Branch** certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members on *15 September 2009*; and
- that the full report was presented to a **Meeting of the Committee of Management** of the reporting unit on **26 October 2009**; in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.



Signature: \_\_\_\_\_

Date: \_\_\_\_\_ 4 November 2009 \_\_\_\_\_



# *Building on a Century of Service* 1908–2008

**Shop Distributive and Allied Employees' Association  
Newcastle and Northern Branch  
17 William Street, Hamilton NSW 2303**

Postal Address: PO Box 118, Hamilton NSW 2303  
ABN: 36 153 379 383  
Telephone: 02) 4961 4694, Fax: 02) 4962 2598  
Website: [www.sdan.org.au](http://www.sdan.org.au)  
Email: [secretary@sdan.org.au](mailto:secretary@sdan.org.au)

27 October 2009

Industrial Registrar  
NSW District Registry  
Level 8  
Terrace Towers  
80 Williams Street  
EAST SYDNEY NSW 2011

Dear Sir

Please find enclosed copies of the Reports, Accounts and Statements of the Newcastle and Northern Branch for the period ending 30 June 2009, together with a Designated Officer's Certificate stating that the above mentioned Reports, Accounts and Statements are copies of the documents that were presented to the meeting of Branch Council held on Monday 26 October 2009.

May we be advised of your receipt please.

Yours faithfully

Barbara Nebart  
BRANCH SECRETARY

Encl



**DESIGNATED OFFICERS' CERTIFICATE**

S268 of Schedule 1B Workplace Relations Act 1996

I, Barbara Nebart, being the Branch Secretary- Treasurer of the Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch certify:

1. that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
2. that the full report was provided to members on 15 September 2009; and
3. that the full report was presented to a meeting of the Committee of Management of the reporting unit on 26 October 2009; in accordance with section 266 of the RAO Schedule.

Signature: \_\_\_\_\_

*Barbara Nebart*

Date: \_\_\_\_\_

*27-10-09*

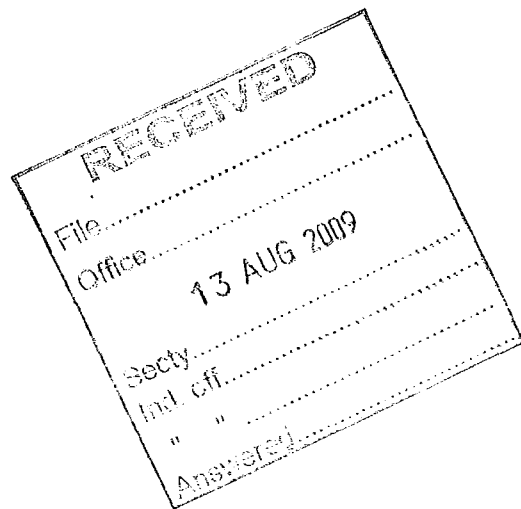
Annual report – Shop, Distributive and Allied Employees’  
Association, Newcastle and Northern Branch  
For the Year Ended 30 June 2009

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## Committee of Management Operating Report

### SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION NEWCASTLE AND NORTHERN BRANCH

#### 2009 OPERATING REPORT

Membership of the Newcastle and Northern Branch of the Association as at 30 June 2009 was 11,016.

There were no persons who were, at the end of the financial year to which the report relates, employees of the Branch.

The finances of the Branch are stable and there were no significant changes in the Branch's financial affairs during the year.

Persons eligible to do so under the rules of the Association were actively encouraged to join the Association. Persons join or resign through the Newcastle and Northern Branch of the Association in accordance with Branch Rules 25A and 25B.

The members of the Committee of Management of the Branch for the relevant period were:

Branch President	-	Reginald Coghlan
Branch Vice President	-	Allan Carruthers
Branch Vice President	-	Margaret Harris
Branch Secretary-Treasurer	-	Barbara Nebart
Committee of Management	-	Sandra Owen
	-	Ross Simmons
	-	Grant Gibson – Resigned 19 January 2009
	-	Colin Moon
	-	Toni May
	-	Lyn Wiebe
	-	Chantelle Fitzsimmons – elected 14 April 2009

The Branch maintained its industrial awards and agreements at a high, up-to-date standard.

New Enterprise Agreements were negotiated with a wide range of employers including Target/Target Country, Pretty Girl Fashion Group, Bunnings Traditional Stores, Priceline, Woolworths supermarkets, Woolworths Petrol, Kmart, Dan Murphy's, Officeworks, Supercheap Auto, Reject Shop, Red Rooster, Coles Express, and others. These agreements all resulted in improved wages and working conditions for the employees that they covered.

Throughout the year the Branch has conducted periodic training courses for Delegates in respect of Occupational Health and Safety, Workers Compensation Return to Work, Delegates Training Levels 1, 2 and 3 and Agreement specific familiarisation and interpretation courses.

During the relevant period the Branch represented and/or assisted its members in industrial matters at the workplace.

The Association is affiliated to the Australian Council of Trade Unions.

**Committee of Management Operating Report**

**SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION  
NEWCASTLE AND NORTHERN BRANCH**

**2009 OPERATING REPORT CONTINUED**

The Newcastle and Northern Branch maintained its rules and reported according to statutory requirements.

The Branch Secretary, Barbara Nebart, became an Alternate Employee Director of the Retail Employees Superannuation Trust (REST) on 27 August 2008.

During the financial year in question, the reporting unit did not engage in any recovery of wages activity which is required to be reported on under the Industrial Registrar's Financial Reporting Guidelines.

A quarterly magazine is produced and posted to members of the Branch and periodic information Bulletins are posted to delegates and workplaces.

The Branch produces a range of publications for its members including such matters as Occupational, Health and Safety, Workers Compensation, Equal Opportunity, Superannuation, Sexual Harassment, Young Workers, the Workchoices legislation, Womens and Family issues, Induction Packs and others.

Signed: \_\_\_\_\_



Barbara Nebart  
Designated Officer

Dated: \_\_\_\_\_

10-8-09.



## Committee of Management Statement

On 10<sup>th</sup> August 2009 the Committee of Management of Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch ("reporting unit"), passed the following resolution in relation to the general purpose financial report of the reporting unit for the year ended 30 June 2009.

The Committee of Management declares in relation to the general purpose financial report that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the reporting unit have been kept as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under Section 272 of the RAO Schedule has been furnished to the member or the Registrar; and
  - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during this period.
- (f) In relation to recovery of wages activity:
  - (i) there has been no such activity undertaken by the reporting unit.

For the Committee of Management: Barbara Nebart  
Title of Office Held: Designated Officer



Signature  
Date:

10-8-09

# Financial report – Shop, Distributive and Allied Employees’ Association, Newcastle and Northern Branch For the Year Ended 30 June 2009

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This financial report covers Shop, Distributive and Allied Employees’ Association Newcastle and Northern Branch as an individual entity. The financial report is presented in the Australian currency.

Shop, Distributive and Allied Employees’ Association Newcastle and Northern Branch’s principal place of business is:

17 William Street, Hamilton NSW 2303

A description of the nature of the entity’s operations and its principal activities is included in the Committee of Management operating report on page 1, which is not part of this financial report.

**Income Statement**  
For the Year Ended 30 June 2009

	Notes	2009	2008 \$
<b>Revenue from continuing operations</b>	3	445,789	436,962
Affiliation and levy expenses		(286,938)	(255,197)
Conferences and travelling expenses		(21,890)	(9,214)
Management expenses		(44,659)	(43,409)
Member benefit expenses		(84,853)	(63,934)
<b>Profit from continuing operations</b>		<u>7,449</u>	<u>65,208</u>

*The above income statement should be read in conjunction with the accompanying notes.*

**Balance Sheet**  
As at 30 June 2009

	Notes	2009	2008
			\$
<b>Current assets</b>			
Cash assets		260,974	252,835
<b>Total assets</b>		<u>260,974</u>	<u>252,835</u>
<b>Current liabilities</b>			
Payables	4	<u>8,873</u>	<u>8,183</u>
<b>Total liabilities</b>		<u>8,873</u>	<u>8,183</u>
<b>Net assets</b>		<u>252,101</u>	<u>244,652</u>
<b>Equity</b>			
Retained profits		<u>252,101</u>	<u>244,652</u>
<b>Total equity</b>	5	<u>252,101</u>	<u>244,652</u>

*The above balance sheet should be read in conjunction with the accompanying notes.*

**Statement of Recognised Income and Expense**  
As at 30 June 2009

	Notes	2009	2008 \$
Total equity at the beginning of the period		244,652	179,444
Profit for the period		7,449	65,208
Total equity at the end of the period	5	<u>252,101</u>	<u>244,652</u>

*The above statement of recognised income and expense should be read in conjunction with the accompanying notes.*

**Cash Flow Statement**  
For the Year Ended 30 June 2009

	Notes	2009	2008
			\$
<b>Cash flows from operating activities</b>			
Receipts from customers (inclusive of goods and services tax)	3	488,547	477,504
Payments to suppliers (inclusive of goods and services tax)		<u>482,064</u>	<u>(415,167)</u>
		6,483	62,337
Interest received	3	<u>1,656</u>	<u>2,867</u>
<b>Net cash inflow from operating activities</b>		<u>8,139</u>	<u>65,204</u>
<b>Net increase in cash held</b>		8,139	65,204
Cash at the beginning of the period		<u>252,835</u>	<u>187,631</u>
<b>Cash at the end of the period</b>		<u><u>260,974</u></u>	<u><u>252,835</u></u>

*The above cash flow statement should be read in conjunction with the accompanying notes.*

**Notes to the Financial Statements**  
For the Year Ended 30 June 2009

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**Notes to the Financial Statements  
For the Year Ended 30 June 2009**

**Note 1 Summary of Significant Accounting Policies**

**(a) Basis of preparation**

This general purpose financial report has been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and RAO requirements.

**Compliance with IFRSs**

Australian Accounting Standards include the Australian equivalents to International Financial Reporting Standards (AIFRS). Compliance with AIFRSs ensures that the financial statements and notes of the reporting unit comply with International Financial Reporting Standards (IFRSs).

**(b) Revenue recognition**

Amounts disclosed as revenue are net of returns, allowances and duties and taxes paid. Revenue is recognised for the major business activity as follows:

*(i) Membership revenue*

Membership revenue is recognised as and when it falls due.

*(ii) Interest revenue*

Interest revenue is recognised as and when it is received.

**(c) Payables**

This amount represents GST outstanding to the Australian Tax Office at 30 June 2009.

**(d) Cash**

For purposes of the statement of cash flows, cash includes deposits at call with financial institutions and other highly liquid investments with short periods to maturity which are readily convertible to cash on hand and are subject to an insignificant risk of changes in value, net of outstanding bank overdrafts.

**(e) Income tax**

Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch is an exempt body for income tax purposes.

**(f) Goods and services tax**

Revenues, expenses and assets are recognised net of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset, or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included.

The net amount of the GST recoverable from, or payable to the ATO, is included as a current asset or liability in the balance sheet.

Cash flows are included in the statement of cash flows on a gross basis.



**Notes to the Financial Statements  
For the Year Ended 30 June 2009**

**Note 2 Financial Risk Management**

The Branch's activities expose it to a variety of financial risks including market risk, credit risk and liquidity risk. Notes on the Branch's policies and procedures in respect of managing financial risk are set out in this note below.

**(a) Credit risk**

Credit risk arises from cash assets.

The Branch's holding of cash assets has only been held by the Commonwealth Bank, therefore the cash assets are deemed to have limited credit risk.

The maximum exposure to credit risk at the reporting date is the carrying amount of the financial assets.

**(b) Liquidity risk**

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close-out market positions.

The Branch monitors its cash flow on a weekly basis to ensure adequate funds are in place to meet expenditure requirements.

The Branch had no borrowing facilities at the reporting date.

Financial liabilities at 30 June 2009 and 30 June 2008 relate to GST payable.

Maturities of financial liabilities

The table below analyses the Branch's financial liabilities into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

		Less than 6 months	Total contractual cash flow	Carrying amount assets / liabilities
		\$	\$	\$
2009	Payables (GST)	8,873	8,873	8,873
2008	Payables (GST)	8,183	8,183	8,183

**(c) Market risk**

*Cash flow and fair value interest rate risk*

The Branch does not have long-term borrowings. The Branch's interest rate risks arise from cash assets.

The impact of interest rate risk on cash has been considered and it is deemed not to be material. Payables are non-interest bearing.

**(d) Fair value estimation**

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The carrying amount of payables is assumed to approximate their fair value due to their short-term nature.

**Notes to the Financial Statements  
For the Year Ended 30 June 2009**

**Note 3 Revenue**

	2009 \$	2008 \$
<b>Revenue from continuing operations</b>		
Membership contributions	444,134	434,095
Interest received	1,655	2,867
	<u>445,789</u>	<u>436,962</u>

**Note 4 Current Liabilities – Payables**

Net GST payable	<u>8,873</u>	<u>8,183</u>
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**Note 5 Equity/ Retained Earnings**

Total profits at the beginning of the financial year	244,652	179,444
Net profit for the period	7,449	65,208
Total profit at the end of the financial year	<u>252,101</u>	<u>244,652</u>

**Note 6 Related Parties**

The following transactions occurred with related parties:

Affiliation and levy expenses paid to Shop, Distributive and Allied Employees' Association	286,938	255,197
Management expenses paid to Shop Assistants and Warehouse Employees' Federation of Australia, Newcastle and Northern New South Wales	44,413	43,409

There were no transactions with, or remuneration paid, to the members of the Committee of Management.

**Note 7 Division 7 – Members Access to Financial Records**

1. A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
2. The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
3. A reporting unit must comply with an application made under subsection 1.

## Committee of Management Declaration

In the Committees' opinion:

- (a) the financial statements and notes set out on pages 4 to 12 are in accordance with RAO regulations, including:
  - (i) complying with Accounting Standards, RAO regulations and other mandatory professional reporting requirements; and
  - (ii) giving a true and fair view of the entity's financial position as at 30 June 2009 and of its performance, as represented by the results of its operations and its cash flows, for the financial year ended on that date; and
- (b) there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Committee Management.



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Barbara Nebart  
Designated Officer

Dated: 10-8-09

**Independent auditor's report to the members of  
Shop, Distributive and Allied Employees' Association,  
Newcastle and Northern Branch**

**Report on the financial report**

We have audited the accompanying financial report of Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch (the branch), which comprises the balance sheet as at 30 June 2009, and the income statement, statement of recognised income and expense and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes.

*Committee of Management's responsibility for the financial report*

The Committee of Management of the branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *RAO regulations*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1, the Committee Members also state, in accordance with Accounting Standard AASB 101 *Presentation of Financial Statements*, that compliance with the Australian equivalents to International Financial Reporting Standards ensures that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards.

*Auditor's responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the

**Independent auditor's report to the members of  
Shop, Distributive and Allied Employees' Association, Newcastle and  
Northern Branch (continued)**

appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee Members, as well as evaluating the overall presentation of the financial report.

Our audit did not involve an analysis of the prudence of business decisions made by management. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Independence*

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

*Auditor's opinion*

In our opinion:

- (a) the general purpose financial report of Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch:
  - (i) presents fairly the branch's financial position as at 30 June 2009 and of its performance for the year ended on that date; and
  - (ii) complies with the requirements imposed by Part 3 of the Chapter 8 of the RAO Schedule of the Workplace Relations Act 1996, applicable Australian Accounting Standards and other mandatory financial reporting requirements in Australia; and
- (b) the financial statements and notes also comply with International Financial Reporting Standards as disclosed in Note 1.

PRICEWATERHOUSECOOPERS

PricewaterhouseCoopers



Darren Turner  
Partner  
Registered Auditor Number: 203372

 Newcastle  
August 2009